

Workforce Investment Act Fiscal and Procurement Administration On-Site Monitoring Guide

Prepared By
Compliance Review Division
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PREFACE

Background and Instructions

The purpose of the Fiscal and Procurement On-site Monitoring Review Guide is to provide the monitor with information needed to conduct an on-site review of your grants' fiscal and procurement operations. As stated in the confirmation letter, the monitor will perform a review of your fiscal and procurement operations to ensure compliance with applicable federal and state laws, regulations, and policies related to the Workforce Investment Act (WIA). The Fiscal and Procurement On-site Monitoring Guide will facilitate a more efficient review.

The Fiscal and Procurement On-site Monitoring Guide consist of three sections. We request that the Local Workforce Investment Area (LWIA) staff or its Subrecipient complete Sections I and II of the guide. The Attachments will be used by the monitor while conducting the review.

The LWIA or Subrecipient staff responsible for completing the Fiscal and Procurement On-site Monitoring Guide may contact the monitor or his/her supervisor for clarification, if needed. In addition, please ensure that the individual(s) who complete the guide list their name and telephone number below.

Note: Citations are provided for your reference and information, but **are** not inclusive of all requirements.

Please provide your completed Fiscal and Procurement On-site Monitoring Guide to the monitor prior to or at the entrance conference. Thank you.

Subgrantee: _____

Executive Director/Administrator (Addressee): _____

Subgrant Number _____ WIA Award Amount: _____

Program Year: _____

Review Dates: _____

CRD Monitor: _____ Phone: _____

Fiscal Contact Person: _____ Phone: _____

Procurement Contact Person: _____ Phone: _____

Guide Completed by: _____ Phone: _____

FISCAL**SECTION 1****EXPENDITURE REPORT**

1. Please describe the LWIA's accounting method or system (software) used to track its WIA expenditures. How does the LWIA use accounting records to arrive at the expenditure amounts reported to JTA?

2. How does the LWIA ensure that all costs are reported on an accrual basis? What types of costs make up the accruals (i.e., rent, salaries, contracts, etc.)?

3. Does the LWIA require its subrecipients to report on an accrual basis? If no, how does the Subgrantee capture subrecipients' accruals? If yes, what methodology is used to report subrecipient accruals?

4. Does the LWIA report subrecipient administrative and program accruals? What types of costs make up the accruals (i.e., rent, salaries, contracts, etc.)?

☐ **Yes** ☐ **No** If no, please explain below:

5. If applicable, what types of costs are included in subrecipient administrative accruals? Please specify.

EXPENDITURE REPORT (continued)

6. If applicable, what types of costs are included in subrecipient program accruals? Please specify.

7. Does the LWIA generate program income? ☐ **Yes** ☐ **No** If **Yes**, what constitutes the program income (i.e., interest, facility rental, service fees, etc.)?

8. Is the program income generated from WIA funds spent prior to requesting additional funds? ☐ **N/A** ☐ **Yes** ☐ **No** If **No**, explain:

References: 29 CFR Part 95, Section 95.21 and 29 CFR Part 97, Section 97.20 Standards for Financial Management Systems
20 CFR Sections 667.200, 667.220 and 667.300
WIA Sections 184 and 185
WIA Directive WIAD01-6 Program Income
WIA Directive WIAD06-4 Quarterly and Monthly Financial Reporting Requirements

PROGRAM AND ADMINISTRATION COSTS

1. Does the LWIA report administration costs from its One-Stop operators?
 - If yes, please explain (include types of activities reported as administrative). If no, please explain why the One-Stop(s) does not have administrative costs to report?

2. Does the LWIA report administration costs from its Workforce Investment Board (WIB)?
 - If yes, please explain (include types of activities reported as administrative). If no, please explain why the WIB does not have administrative costs to report?

3. Does the LWIA have subcontractors who perform solely administrative functions (i.e. payroll services)? If yes, does the LWIA report these costs as administration costs?
 - If yes, please describe the functions being performed. If no, please explain why the subcontractor does not have administrative costs to report?

References: 20 CFR Section 667.220

SALARY AND BONUS LIMITATIONS

1. Do salaries and bonuses of LWIA executives for WIA programs exceed the 2007 \$168,000 limit under Public Law 109-234? ☐ **Yes** ☐ **No** If **YES**, please identify the LWIA executive(s) and the amount exceeded:

2. If the salaries and bonuses of any LWIA executive exceed the \$168,000 limit, what actions has the LWIA taken to address the excess? ☐ **N/A** or describe actions:

3. Do the salaries and bonuses of the LWIA's subrecipient executives exceed the 2007 \$168,000 limit under Public Law 109-234? If **YES**, please identify the subrecipient(s), executive(s) and the amount(s) exceeded:

4. If the salaries and bonuses of any subrecipient executive exceed the \$168,000 limit, what actions has the LWIA taken to address the excess? ☐ **N/A** or describe actions:

5. Please provide the monitor with a list of all the LWIA's calendar year 2007 executive salaries.

References: WIA Directive WIAD06-18 Adjusted Salary and Bonuses Limitations for 2007
DOL Training and Employment Guidance Letter 5-06

CASH MANAGEMENT AND INTEREST INCOME

1. Describe the LWIA's cash management methodology (i.e., reimbursement, forecasting, just-in-time, etc.)?

If the LWIA operates on a cash reimbursement method, identify the source of funds used in lieu of WIA funds to initially pay for the WIA costs.

2. Describe the source documents and the process used by the LWIA to substantiate cash requests.

3. Describe the source documents and process used to substantiate subrecipient cash requests. Please include how the LWIA ensures that subrecipient cash requests are made by authorized representatives and in accordance with the scope and budget of the subcontract.

4. Does the LWIA maintain WIA funds in interest bearing accounts? ☐ **Yes** ☐ **No**
If **No** explain:

5. Does the LWIA require its subrecipients to maintain funds in interest bearing accounts? ☐ **Yes** ☐ **No**

If **Yes** to questions 4 or 5 above, is the interest income earned on WIA cash advances being included and reported to the State as program income? ☐ **Yes** ☐ **No**
If **No**, explain:

References: 29 CFR Part 95, Sections 95.21(b)(3) & (5), 95.22(b)(2), and 95.22(k) (Exceptions)
29 CFR Part 97, Sections 97.20(b)(6-7) and 97.21 (b-d)
WIA Directive WIAD01-6 Program Income

INTERNAL CONTROL

1. Identify the staff responsible for the following (please include name and position):

- Preparing drawdowns or deposits _____
- Reconciling the bank account _____
- Reconciling petty cash _____
- Handling petty cash _____
- Approving cash receipts _____
- Accounts receivable _____
- Accounts payable _____

2. Has the LWIA undergone significant fiscal staffing changes within the last six months? If yes, describe the changes:

- If yes to Question 2: How does the LWIA ensure that new fiscal staff are aware of WIA requirements.

3. How does the LWIA ensure that effective control and accountability is maintained for electronically stored data? (For example, issuing computer passwords?)

4. How does the LWIA ensure that effective control and accountability is maintained for checks? (Include, as applicable, whether or not checks are issued internally or externally? Does the LWIA use electronic signatures; and, if so, how are electronic signatures and/or signature stamps protected? How/where are blank checks stored?)

5. How does the LWIA ensure effective control and accountability is maintained for credit cards (including gas cards)?

6. Does the LWIA have policies and procedures regarding the use of petty cash?

☐ **Yes** ☐ **No** If **Yes**, please provide a copy to the monitor. If **No**, please explain.

References: 29 CFR Part 95, Section 95.21, 29 CFR Part 97, Section 97.20

COST ALLOCATION

1. Does the LWIA have a federal or county/local Indirect Cost Rate (ICR) that is applied to any WIA funds? ☐ **Yes** ☐ **No**.
 - If **Yes**, when was it approved and by what agency? _____
 - If **Yes**, how is the ICR applied to WIA funds and what services (executive salaries, legal services, etc.) are included in the ICR? _____

2. Does the LWIA use cost pools? ☐ **Yes** ☐ **No**
If **No**, how does the LWIA allocate costs that benefit multiple programs? Please explain:

3. Does the LWIA have a written cost allocation plan? If yes, how often is the LWIA's cost allocation plan revised? When was the cost allocation plan last revised and for what reason? (Please provide a copy of the cost allocation plan for review).

4. Does the LWIA use time studies to allocate employee salaries and overhead?
☐ **Yes** ☐ **No**
 - If yes, when was the time study approved? _____
 - Who approved the time study? _____

5. Please identify all of the cost pools utilized by the LWIA that are used to allocate WIA costs. Include the following information for each pool:
 - Name of the Cost Pool: _____
 - Identify all funds, including WIA, that are allocated through the cost pool: _____

 - Identify all types of costs (staff wages, utilities, space, etc.) that are allocated through the cost pool: _____
 - The allocation basis (total labor hours, square footage, participant numbers etc.): _____

COST ALLOCATION (continued)

- Name of the Cost Pool: _____
- Identify all funds, including WIA, that are allocated through the cost pool: _____

- Identify all types of costs (staff wages, utilities, space, etc.) that are allocated through the cost pool: _____
- The allocation basis (total labor hours, square footage, participant numbers etc.):_ _____

- Name of the Cost Pool: _____
- Identify all funds, including WIA, that are allocated through the cost pool: _____

- Identify all types of costs (staff wages, utilities, space, etc.) that are allocated through the cost pool: _____
- The allocation basis (total labor hours, square footage, participant numbers etc.):_ _____

- Name of the Cost Pool: _____
- Identify all funds, including WIA, that are allocated through the cost pool: _____

- Identify all types of costs (staff wages, utilities, space, etc.) that are allocated through the cost pool: _____
- The allocation basis (total labor hours, square footage, participant numbers etc.):_ _____

FISCAL AND PROCUREMENT OVERSIGHT

1. Please describe the criteria used by the LWIA to classify an organization as a vendor or subrecipient if different from definition contained in 29 CFR Section 99.210.

2. Does the LWIA's monitoring plan or procedures:

- Identify every subrecipient? ☐ Yes ☐ No
- Require annual onsite fiscal and procurement monitoring of each subrecipient? ☐ Yes ☐ No
- Follow a standardized review methodology resulting in written reports that record:
 - Findings ☐ Yes ☐ No
 - Any needed corrective action ☐ Yes ☐ No
 - Due dates for completion of corrective action ☐ Yes ☐ No
- Require systematic follow-up to ensure corrective action implementation ☐ Yes ☐ No
- Identify procedures for oversight of the One-Stop delivery system ☐ Yes ☐ No
- Ensure compliance with nondiscrimination and equal opportunity ☐ Yes ☐ No
- Require that all monitoring and oversight documentation is available for review by federal and state officials ☐ Yes ☐ No
- Require that all monitoring records are retained for three years ☐ Yes ☐ No

3. Does the LWIA have a fiscal monitoring schedule for 2007-08? ☐ Yes ☐ No
If **No**, please explain below:

4. Does the WIA administrative entity contract with other LWIAs? ☐ Yes ☐ No
If **Yes**, explain how the LWIAs coordinate to jointly establish procedures for monitoring multiple LWIA contracts:

FISCAL AND PROCUREMENT OVERSIGHT (continued)

5. Does the LWIA's monitoring tools require the monitor to check for and obtain verification of the following:

- That the subrecipient is aware of, has copies of, or has access to the contract and all WIA regulations, etc. ☐ Yes ☐ No
- Policies & Procedures on cost allocation, procurement, financial management systems, audit resolution, incident reporting, etc. ☐ Yes ☐ No
- Financial reporting done timely, accurately and on an accrual basis ☐ Yes ☐ No
- Accurate reporting of administration and program costs ☐ Yes ☐ No
- Program income is reported ☐ Yes ☐ No
- Supporting documentation for expenses claimed ☐ Yes ☐ No
- Sample testing of allocation method (payroll, operating expenses, etc.) ☐ Yes ☐ No
- Ensure that subrecipient's executive salaries do not exceed limitation ☐ Yes ☐ No
- Sample testing of cash drawdowns, including excess cash ☐ Yes ☐ No
- Internal control and separation of duties ☐ Yes ☐ No
- Advance funds held in an interest bearing account ☐ Yes ☐ No
- Unallowable costs have not been charged ☐ Yes ☐ No
- That the subrecipients are monitoring their subrecipients ☐ Yes ☐ No
- Supporting documentation for competitive procurement transactions ☐ Yes ☐ No
- Supporting documentation for sole source procurement transactions ☐ Yes ☐ No
- That the subrecipients monitoring tool covers all topics listed above ☐ Yes ☐ No

If **No** to any of the above, please explain:

References: 20 CFR Section 667.410(a)
 29 CFR Section 97.40 Monitoring and 97.42 Retention and Access Requirements for Records
 29 CFR Section 95.50, 95.51 and 95.53 Monitoring, Reporting and Records
 29 CFR Section 99.210 Subrecipient and Vendor Determinations
 WIA Directive WIAD00-7 Standards for Oversight and Instructions for Substate Monitoring
 DOL Financial Management TAG, Appendix E

SINGLE AUDIT OF SUBRECIPIENTS

1. Does the LWIA have written audit resolution policies and procedures?

☐ **Yes** ☐ **No**, if **No**, explain:

2. Does the LWIA's audit resolution policies and procedures consist of the following three part process?

- Initial Determination ☐ **Yes** ☐ **No**
- Informal Resolution Period ☐ **Yes** ☐ **No**
- Final Determination ☐ **Yes** ☐ **No**

3. Does the LWIA ensure that the audit resolution process is completed within six months after receipt of the Subrecipient audit report? ☐ **Yes** ☐ **No**
If **No**, explain:

4. Does the LWIA have an audit resolution control log? ☐ **Yes** ☐ **No**
• The audit resolution control log must contain the items below.

5. Does the LWIA's audit resolution control log contain the following:

- Date of the audit ☐ **Yes** ☐ **No**
- Period covered by the audit ☐ **Yes** ☐ **No**
- Date audit was received ☐ **Yes** ☐ **No**
- The auditor ☐ **Yes** ☐ **No**
- The questioned costs ☐ **Yes** ☐ **No**
- The administrative findings ☐ **Yes** ☐ **No**
- The date or dates of the Initial and Final Determinations ☐ **Yes** ☐ **No**
- Documentation of decisions regarding the disallowed costs and administrative findings. ☐ **Yes** ☐ **No**

6. Did the LWIA establish an audit resolution file to document the disposition of reported questioned costs and corrective actions taken for all findings? ☐ **Yes** ☐ **No**

SINGLE AUDIT OF SUBRECIPIENTS (continued)

7. Does the LWIA's audit resolution file(s) contain the following:

- Initial Determination and proof of receipt by the Subrecipient. ☐ Yes ☐ No
- Sign-in sheet documenting the attendants of the informal resolution meeting. ☐ Yes ☐ No
- Notes related to the informal resolution. ☐ Yes ☐ No
- Final Determination and proof of receipt by the Subrecipient. ☐ Yes ☐ No
- Response to the final audit report. ☐ Yes ☐ No
- Final audit report. ☐ Yes ☐ No

8. Do the LWIA's local-level hearing procedures ensure the following:

- The hearing is recorded mechanically or by court reporter. ☐ Yes ☐ No
- The auditee is given 30 calendar days after the Final Determination is issued to submit a written request for a hearing. ☐ Yes ☐ No
- The auditee is provided a written notice of the date and site of the hearing at least 10 calendar days prior to the hearing. ☐ Yes ☐ No
- The auditee is informed of the right to withdraw a hearing request as long as it is in writing. ☐ Yes ☐ No
- The hearing officer is required to issue a decision within 60 days of the request filing date. ☐ Yes ☐ No
- The auditee is informed of the right to file an appeal 10 days from receipt of the local hearing officer's adverse decision to the State Review Panel. ☐ Yes ☐ No
- The auditee is informed that if a local hearing is not held or the decision is not rendered timely, the auditee has 15 days from the date on which the hearing should have been held to file an appeal with the State Review Panel. ☐ Yes ☐ No
- The Subgrantee will send the Compliance Review Division the complete audit for review by the State Review Panel if the auditee appeals the decision of the hearing officer to the State. ☐ Yes ☐ No

References: 29 CFR 95.26; 29 CFR 97.26 Non-Federal Audits
 29 CFR 96.53 Audit Resolution
 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
 20 CFR 667.200(b) Audit Requirements; 20 CFR 667.500 Resolution of Findings, Arising from Audits etc.
 WIA Directives WIAD05-17 Audit Resolution; WIAD05-16 Audit Requirements; WIAD01-5 Debt Collections
 DOL Financial Management TAG Part II, Chapter II-12

DEBT COLLECTION

1. The settlement of all debts resulting from fraud, malfeasance, misapplication of funds or other serious violations or illegal acts must be cash from nonfederal sources. Does the LWIA's debt collection process require funds collected by the LWIA in settlement of these debts to be returned to CRD immediately upon their receipt? ☐ Yes ☐ No
2. Does the LWIA have written debt collection procedures that include:
 - A process for notifying subrecipients of the establishment of the debt, their appeal rights, the date that the debt will be considered delinquent, the sanctions (which may include, but are not limited to debarment) if the debt is not repaid and the interest rate charged, if any; ☐ Yes ☐ No
 - The requirement that three debt collection letters be sent to the subrecipient at no less than 30 calendar day intervals; ☐ Yes ☐ No
 - The establishment of an outstanding debt category in the local area's accounts receivable system; ☐ Yes ☐ No
 - The local area's standards and specifications for terminating, compromising, and litigating debts; and ☐ Yes ☐ No
 - A process for maintaining a permanent record of all debt collection cases and their status. ☐ Yes ☐ No
3. Does the LWIA have any WIA funds in the debt collection process? ☐ Yes ☐ No
If yes, please have the debt collection file(s) available for review.

References: 29 CFR 95.26, 29 CFR 97.26 Non-Federal Audits
29 CFR 96.53 Audit Resolution Generally
OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations
20 CFR 667.200(b) Audit Requirements; 20 CFR 667.500 Resolution of Findings, Arising from Audits etc.
WIA Directive WIAD01-5, Requirements DOL Financial Management TAG Part II, Chapter II-12

PROCUREMENT

SECTION 2

PROCUREMENT POLICY

1. **Identify** the LWIA's small purchase limit. _____
2. **Does the LWIA's** written procurement policies and procedures contain the following requirements:

	Yes	No
A process for resolving disputes, claims, and protests of award.	<input type="checkbox"/>	<input type="checkbox"/>
A code of conduct for employees conducting procurements, including criteria regarding conflict of interest.	<input type="checkbox"/>	<input type="checkbox"/>
Avoiding purchasing unnecessary items or duplicative items.	<input type="checkbox"/>	<input type="checkbox"/>
Analysis of lease vs. purchase options to determine the most "economical and practical" procurement.	<input type="checkbox"/>	<input type="checkbox"/>
Different types of procurement including when and how to use them.	<input type="checkbox"/>	<input type="checkbox"/>
Requirements for a price or cost analysis.	<input type="checkbox"/>	<input type="checkbox"/>
Limited conditions under which sole source procurement may occur.	<input type="checkbox"/>	<input type="checkbox"/>

References: WIAD00-2, Procurement
29 CFR Section 97.36 Procurement
29 CFR Section 95.40 – 95.48

METHODS OF PROCUREMENT

1. Does the LWIA utilize the small purchase method of procurement? ☐ Yes ☐ No

Was the small purchase method of procurement used during PYs 2006-07 and/or 2007-08? ☐ Yes ☐ No ☐ N/A
2. Does the LWIA utilize the noncompetitive proposal/sole source method of procurement? ☐ Yes ☐ No

Was the noncompetitive proposal/sole source method of procurement used during PYs 2006-07 and/or 2007-08? ☐ Yes ☐ No ☐ N/A
3. Does the LWIA utilize the sealed bid/invitation for bid method of procurement? ☐ Yes ☐ No

Was the sealed bid/invitation for bid method of procurement used during PYs 2006-07 and/or 2007-08? ☐ Yes ☐ No ☐ N/A

METHODS OF PROCUREMENT (continued)

4. Does the LWIA utilize the competitive proposal/request for proposal (RFP) method of procurement? ☐ Yes ☐ No

Was the competitive proposal/RFP method of procurement used during PYs 2006-07 and/or 2007-08? ☐ Yes ☐ No ☐ N/A

5. When was the last RFP process implemented for the adult, dislocated worker, and youth programs?

6. Identify any contracts that were modified to extend the funding period and/or to increase the grant award.

7. Please provide a list of all WIA funded contracts, including vendors and subrecipients.

PROPERTY MANAGEMENT

1. Does the LWIA maintain equipment records (equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit) that include the following data?

- | | |
|---------------------------------------|--|
| • Description | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Serial number | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Funding Source | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Title Holder | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Percentage of Federal Participation | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Acquisition Date | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Acquisition Cost | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Location of Equipment | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Use and Condition of Equipment | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| • Ultimate Disposition Date | <input type="checkbox"/> Yes <input type="checkbox"/> No |

2. Is a physical inventory of equipment conducted and are the results reconciled with the property records at least once every two years?

☐ Yes ☐ No

If yes, when was the last physical inventory conducted? _____

3. Does the LWIA have a control system in place to safeguard equipment from loss, damage, or theft? ☐ Yes ☐ No

If **Yes**, describe the LWIA's policies and procedures regarding equipment safeguards:

4. Does the LWIA have a property disposition policy consistent with Federal regulations? ☐ Yes ☐ No

If **Yes**, describe the LWIA's property disposition policies and procedures:

5. Did the LWIA dispose of any property in PY 2007-08? ☐ Yes ☐ No If **Yes**, please have the disposition documentation available for review.

PROPERTY MANAGEMENT (continued)

6. Did the LWIA purchase any equipment in PY 2007-08 with a \$5,000 or more per unit cost? ☐ **Yes** ☐ **No**

- Was prior approval obtained? ☐ **Yes** ☐ **No**
- If **Yes**, please provide a copy.
- If **No**, please explain: _____

7. Are subrecipients required to obtain prior approval for equipment purchases with a \$5,000 or more per unit cost? ☐ **Yes** ☐ **No**

8. What actions does the LWIA take when subrecipients do not obtain prior approval?

9. How does the LWIA maintain effective control over supplies (supplies are all tangible personal property other than equipment) to ensure that the supplies are adequately safeguarded and used solely for authorized purposes?

10. In the last year, has the LWIA faced staff/funding reduction or other situations leading to unused space (idle capacity or idle facilities)? If yes, what actions has the LWIA taken to address this unused space (include square footage involved, how long space has been idle)? Please have supporting documents available for review.

11. How does the LWIA ensure that its subrecipients address issues of unused space (idle capacity or idle facilities)?

References:

29 CFR Part 95, Section 95.34, 29 CFR Part 97, Section 97.32
29 CFR Part 95, Section 95.21, 29 CFR Part 97, Section 97.20
WIAD03-9

EXPENDITURE REPORT**FISCAL TOOL 1**

1. Obtain the LWIA's internal accounting records and reports used to compile the amounts reported on the Job Training Automation (JTA) system for the most recently completed quarter and compare them to the reported JTA amounts using the table below. Quarter ending ____/____/____

Adult and Dislocated Worker Grants

Type of Expense	JTA Amount	LWIA Internal Records	Difference	Adjustment
Subgrant Number _____				
Subgrant Term From: _____				
Subgrant Term To: _____				
Total Allotment:				
Total Expenditures (Admin and PGM)			+/-	
Administrative Expenditures				
Admin Cash Expenditures			+/-	
Admin Accrued Expenditures			+/-	
Total Admin Expenditures			+/-	
Other reportable items (Administrative)				
Non-Federal Support (Stand-in)			+/-	
Unliquidated Obligations			+/-	
Program Income Earned			+/-	
Program Income Expended			+/-	
Cumulative Expenditures (Program)				
Core Self Services			+/	
Core Staff Services			+/	
Intensive Services			+/	
Training Services			+/	
Training Payments			+/	
Other Training Services			+/	
Other			+/	
Total Cash Expenditures			+/	
Total Accrued Expenditures			+/	
Total Program Expenditures			+/	
Other reportable items (Program)				
Non-Federal Support (Stand-in)			+/	
Unliquidated Obligations			+/	
Unliquidated Obligations-Core & Intensive			+/	
Unliquidated Obligations-Training			+/	
Unliquidated Obligations-Other			+/	
Program Income Earned			+/	
Program Income Expended			+/	

EXPENDITURE REPORT**FISCAL TOOL 1****Youth Grants**

Type of Expense	JTA Amount	LWIA Internal Records	Difference	Adjustment
Subgrant Number _____				
Subgrant Term From: _____				
Subgrant Term To: _____				
Total Allotment:				
Total Expenditures (Admin and PGM)			+/-	
Administrative Expenditures				
Admin Cash Expenditures			+/-	
Admin Accrued Expenditures			+/-	
Total Admin Expenditures			+/-	
Other reportable items (Administrative)				
Non-Federal Support (Stand-in)			+/-	
Unliquidated Obligations			+/-	
Program Income Earned			+/-	
Program Income Expended			+/-	
Cumulative Expenditures (Program)				
Youth In-School			+/-	
Youth Out-of-School			+/-	
Youth Summer Employment			+/-	
			+/-	
			+/-	
Other Training Services			+/-	
Other			+/-	
Total Cash Expenditures			+/-	
Total Accrued Expenditures			+/-	
Total Program Expenditures			+/-	
Other reportable items (Program)				
Non-Federal Support (Stand-in)			+/-	
Unliquidated Obligations			+/-	
			+/-	
			+/-	
			+/-	
Program Income Earned			+/-	
Program Income Expended			+/-	

EXPENDITURE REPORT

FISCAL TOOL 1

2. Record the LWIA staff explanation for reason and source of adjustments, if any:

3. Are the LWIA expenditures accurately reported in the Core, Intensive, Training Services, and accrual or unliquidated obligation categories? ☐ **Yes** ☐ **No**
If **No**, explain:

4. If applicable, is program income being tracked? ☐ **Yes** ☐ **No** If **No**, explain:

5. If applicable, does the program income on the LWIA's accounting records match its reported program income on the State JTA system? ☐ **Yes** ☐ **No** If **No**, explain:

6. If applicable, do the LWIA records indicate that program income is expended before allotted WIA funds? ☐ **Yes** ☐ **No** If **No**, explain:

7. Did the LWIA report costs on an accrual basis? ☐ **Yes** ☐ **No** If **No**, explain:

8. Are any One-Stop administrative costs included in the amount of administrative expenditures reported? ☐ **Yes** ☐ **No** If **No**, explain:

9. What source documentation, if any, is used to track both Administrative and Program accruals of subrecipients?

References: DOL On-Stop Comprehensive Financial Management TAG, Definitions
WIAD 06-4, Quarterly and Monthly Financial Reporting Requirements

CASH MANAGEMENT**FISCAL TOOL 2**

1. Obtain and review source documents used to substantiate (up to) five cash requests. Does it appear that the amounts requested are sufficiently substantiated?

☐ **Yes** ☐ **No** If **No**, explain:

2. Obtain and review the cash request records used to track cash drawdowns and compare them with the deposits. Does the internal cash request record reconcile with the deposits? ☐ **Yes** ☐ **No** If **No**, explain:

3. Using the documents obtained above, determine if any cash requests resulted in excess cash on hand. The table below may be used to document any instance(s) where cash requests have resulted in excess cash.

Date Cash Received	Amount of Expenditure	Amount Requested	Amount of Deposit	Excess Cash Issue?
	\$	\$	\$	

4. Were the cash requests used to pay for any non-WIA expenses (Federal or non-Federal)?

☐ **Yes** ☐ **No** If **Yes**, explain:

5. If the LWIA operates on a cash reimbursement method only, skip the following question.

If the LWIA maintains funds in an interest bearing account has the interest income earned on WIA cash advances been included and reported to the State as program income? ☐ **Yes** ☐ **No** If **No**, explain:

References: 29 CFR Part 95, Sections 95.21(b)(3) & (5), 95.22(b)(2), and 95.22(k) (Exceptions)
 29 CFR Part 97, Sections 97.20(b)(6-7) and 97.21 (b-d)
 WIA Directive WIAD01-6 Program Income

PAYROLL PAYMENTS**FISCAL TOOL 3**

1. Obtain a copy of the Subgrantee's most current organization chart.
2. Select at least 5 employees who charge their time to the WIA program and **obtain a copy of his/her duty statement.**
 - a. If possible, include employees who may also charge their salary to other funding sources, i.e., Director, Controller, MIS, Clerical
 - b. Also, select employees who may charge to program, administration, or both.
3. Obtain a copy of time sheets for the 5 employees identified for one pay period during the last reported quarter and one pay period from the previous reported quarter.
4. Obtain a copy of the Subgrantee's accounting records showing actual charges to each program and cost categories.
5. Using the documents obtained above, complete the questions below.

Complete the following for each pay period:

- Employee's Name: _____ Employee's Position: _____
- Pay Period: _____ Total Earnings/Hours: _____
- Was this employee's time charged to program or administration cost category? Both? _____
- Was time directly charged or allocated? If allocated identify the allocation method and basis: _____

- If allocated, what supporting documentation was reviewed to ensure that the programs were charged based on relative benefit received: _____
- WIA programs charged (identify programs and amount/percentage charged to each program): _____

- Non-WIA programs charged (identify programs and amount/percentage charged to each program): _____

- Was the payment properly documented (timesheets, supporting documentation etc.)? ☐ Yes ☐ No
- Was the payroll properly authorized (timesheets signed by participant/supervisor etc.)? ☐ Yes ☐ No
- Did the position description support the time charged to each program? ☐ Yes ☐ No
- Was the payroll WIA allowable? ☐ Yes ☐ No
- Was the payroll payment made based on the relative benefit received? ☐ Yes ☐ No

Reference: OMB Circular A-87, Attachment A, C, D & E, OMB Circular A-122, Attachment A, Section C and D,
20 CFR Section 667.220 Administrative Costs Category, TEGL 1-00

EXPENSE PAYMENTS

FISCAL TOOL 4

Select and obtain the source documents for 10 or more expense payments charged to WIA. Include one or more rent/lease payment, two or more utilities payments (telephone, electricity, gas etc.), one or more maintenance payments (security, janitor, gardener etc.), one or more consultant payment, two or more ITA payments, and two or more contract payments. Also, select and review at least 3 Rapid Response expenses.

1. Complete the following for each expense payment:

- Describe item of cost: _____
- Invoice/billing number and invoice date: _____
- Payment date: _____
- Payment amount: _____
- Charged to program or administration cost category: _____
- Direct charge or allocated: _____
- If allocated identify the allocation method and basis: _____
- If allocated, what supporting documentation was reviewed to ensure the amount allocated was based on relative benefits received: _____

- WIA programs charged (identify programs and amount/percentage charged to each program): _____

- Non-WIA programs charged (identify programs and amount/percentage charged to each non-WIA program):

- Was the payment properly documented? ☐ Yes ☐ No
- Was the payment properly authorized? ☐ Yes ☐ No
- Was the payment necessary and reasonable? ☐ Yes ☐ No
- Was the payment WIA allowable? ☐ Yes ☐ No
- Was the payment made based on the relative benefit received? ☐ Yes ☐ No

References: OMB Circular A-87, Attachment A, C, D & E, OMB Circular A-122, Attachment A, Section C and D, 20 CFR Section 667.220 Administrative Costs Category, TEGL 1

FISCAL OVERSIGHT/MONITORING**FISCAL TOOL 5**

1. Select a sample of 2 completed Fiscal Monitoring Reports for the program year in review. For each report selected, complete the table below. Try to select completed reports for 2 different programs (i.e., dislocated worker & youth program).
 - Note: If the Subgrantee has not conducted fiscal monitoring for PY 2007-08, document the reasons why. If 2007-08 reports are not available, select reports issued for PY 2006-07.
2. Select a sample of 2 completed Fiscal Monitoring Reports for the previous program year. For each report selected, complete the table below.
 - Note: If you sampled 2007-08 reports above, select 2006-07 reports for the second part of this exercise. The purpose of second part is to test that follow-up is being conducted on subrecipient monitoring findings.

	Report #1	Report #2
Subrecipient monitored		
Date of on-site review		
Was a written report issued to the subrecipient? Date?		
Were compliance issues identified?		
Was corrective action requested? Was a due date provided?		
Was the corrective action performed by subrecipient? Date?		
Was follow-up conducted by Subgrantee? Date?		
Was a written final report issued to the subrecipient? Date?		
Does the final report record the status of findings?		
Working papers/completed guide support report(s)?		

Record any problems identified in the exercise above.

References: 20 CFR Section 667.410(a)
 29 CFR Section 97.40 Monitoring and 97.42 Retention and Access Requirements for Records
 29 CFR Section 95.50, 95.51 and 95.53 Monitoring, Reporting and Records
 29 CFR Section 99.210 Subrecipient and Vendor Determinations
 WIA Directive WIAD00-7 Standards for Oversight and Instructions for Substate Monitoring
 Appendix E of DOL Financial Management TAG

SINGLE AUDITS OF SUBRECIPIENTS**FISCAL TOOL 6****SINGLE AUDIT OF SUBRECIPIENTS WORKSHEET 1**

Select 2 completed Single Audit or Program Specific Audit reports with findings. Obtain all documentation related to the completed Single Audit Reports selected. Use separate worksheets for each report.

LWIA/Subgrantee:	Review Date:
Subrecipient Audited:	Date of Audit:
Period Covered by Audit	Date Audit Received:

Date of Initial Determination: _____

Does the letter of Initial Determination contain the following:

- ☐ A list of questioned costs?
- ☐ Whether the costs are allowed or disallowed, including the reasons with appropriate citations for such actions?
- ☐ Acceptance or rejection of any corrective action taken to date, including corrective action on administrative findings?
- ☐ Possible sanctions?
- ☐ The opportunity for informal resolution of no more than 60 days from the date of Initial Determination?

Initial Determination appears appropriate? ☐ Yes ☐ No

If No, explain. _____

Date(s) of informal resolution (if any): _____

Is there a sign-in sheet documenting attendance at the informal resolution? ☐ Yes ☐ No ☐ N/A

Informal resolution meeting notes recorded either written or with voice recording equipment? ☐ Yes ☐ No ☐ N/A

Date of Final Determination: _____

Does the Letter of Final Determination contain the following:

- Reference to the Initial Determination ☐ Yes ☐ No
- Summation of the informal resolution meeting, if held. ☐ Yes ☐ No
- Decisions regarding the disallowed costs, listing each disallowed cost and noting the reasons for each disallowance. ☐ Yes ☐ No
- Questioned costs that have been allowed by the awarding agency and the basis for the allowance. ☐ Yes ☐ No
- Demand for repayment of the disallowed costs. ☐ Yes ☐ No
- Description of the debt collection process and other sanctions that may be imposed if payment is not received. ☐ Yes ☐ No
- Rights to a hearing. ☐ Yes ☐ No
- The status of each administrative finding. ☐ Yes ☐ No

Did the Subgrantee request a corrective action? ☐ Yes ☐ No

Did the Subgrantee provide a deadline for the corrective action? ☐ Yes ☐ No

Did the Subgrantee document if the corrective action was performed? ☐ Yes ☐ No

Did the Subgrantee document if and when a follow-up was conducted? ☐ Yes ☐ No

SINGLE AUDITS OF SUBRECIPIENTS**FISCAL TOOL 6****SINGLE AUDIT OF SUBRECIPIENTS WORKSHEET 2**

Select 2 Single Audit or Program Specific Audit reports to determine whether they meet the standards as required under OMB Circular A-133. Review each report for the following 8 elements and indicate whether each of the elements is included in the audit report.

	Audit Report #1	Audit Report #2
Report (opinion) on the financial statements?		
Schedule of Federal awards by Catalog of Federal Domestic Assistance number?		
Report on compliance, including findings and agency comments?		
Report on internal controls, including findings and agency comment?		
Schedule of questioned costs? (If none, schedule should say none.)		
Issues: _____		

References: 29 CFR 95.26; 29 CFR 97.26 Non-Federal Audits
 29 CFR 96.53 Audit Resolution Generally
 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
 20 CFR 667.200(b) Audit Requirements; 20 CFR 667.500 Resolution of Findings, Arising from Audits etc.
 WIA Directives WIAD01-3 Audit Resolution; WIAD03-7 Audit Requirements; WIAD01-5 Debt Collections

SMALL PURCHASE WORKSHEET**Procurement Tool 1**

Use the chart below to evaluate one or more small purchases made by the LWIA in PY 2007-08

LWIA/Subgrantee:		
Staff Interviewed:	Review Date:	
Purchased Amount:	Purchase Date:	
Source of Purchase:		
Describe briefly the goods or services procured:		
1. If \$5,000 or more, was prior approval received? (Equipment only)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. For the purchase of equipment, did the Subgrantee determine that the purchase of this equipment is more cost effective than leasing? [29 CFR 95.44(a)(2) & 97.36(b)(4)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Did the Subgrantee document the small purchase transaction by one of the following: sales receipt, current catalogs, or formal quotes? [WIA Directive WIAD00-2]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Did the Subgrantee obtain price or rate quotations from an adequate number of qualified sources? [29 CFR 95.45 & 97.36(d)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Did the Subgrantee perform a cost or price analysis? [29 CFR 95.45 & 97.36(f)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Was the purchase made on the basis of full and open competition? [29 CFR 95.43 & 97.36(c)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. Does it appear that the small purchase was properly procured based on the information reviewed? If no, please explain. _____ _____ _____ _____ _____ _____ _____ _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>

NONCOMPETITIVE PROPOSAL/ SOLE SOURCE

Procurement Tool 2

LWIA/Subgrantee:			
Staff Interviewed:		Review Date:	
Award Amount:		Agency Awarded:	
Goods or Services Procured:			
1. Did the Subgrantee determine that this award was not feasible under any other procurement method? If Yes , did the Subgrantee determine that one of the following circumstances applies: <input type="checkbox"/> The item is only available from one single source. <input type="checkbox"/> The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. <input type="checkbox"/> The EDD gave written authorization for noncompetitive proposals. <input type="checkbox"/> After solicitation of a number of sources, competition is determined inadequate. <small>[29 CFR 95.44(e)(2) & 97.36(d)(4)(i)(a-d)]</small>		Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Did the Subgrantee conduct a cost or price analysis for this transaction?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Did the Subgrantee's procurement records include: <small>[29 CFR 95.46 & 97.36(b)(9)]</small>	<input type="checkbox"/> The rationale for selecting this method of procurement.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<input type="checkbox"/> Justification for lack of competition when competitive bids or offers are not obtained.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<input type="checkbox"/> The basis for contractor selection	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<input type="checkbox"/> The basis for award cost or price	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Did the Subgrantee ensure that the award was not made to a debarred or suspended party? <small>[20 CFR 667.200(d), 29 CFR 95.13 & 97.35]</small>		Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Was there a conflict of interest, real or apparent, in this procurement transaction? <small>[29 CFR 95.42 & 97.36(b)(3)(i -iv)]</small> If yes, explain. _____ _____		Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Was the sole source transaction properly procured based on the information reviewed? If no, please explain. _____ _____		Yes <input type="checkbox"/>	No <input type="checkbox"/>

SEALED BID/INVITATION FOR BID**Procurement Tool 3**

LWIA/Subgrantee:		
Staff Interviewed:	Review Date:	
Award Amount:	Agency Awarded:	
Goods or Services Procured:		
1. Did the Subgrantee document its rationale for selecting this method of procurement? [29 CFR 97.36(b)(9) & WIA Directive WIAD00-2]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Did the Subgrantee publicly advertise the solicitation? [29 CFR 97.36(d)(2)(ii)(A)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Did the IFB include full and clear definitions and descriptions of the goods or services to be procured? [29 CFR 95.44(a)(3)(i) & 97.36(d)(ii)(B)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Did the Subgrantee retain copies of each bid received? Total number of bids received? _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Were the bids opened publicly at the time and place stated in the solicitation? [29 CFR 97.36(d)(2)(ii)(C)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Did the Subgrantee state its right in the IFB to reject any or all bids due to unresponsiveness? [29 CFR 95.43 & 97.36(d)(2)(ii)(E)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, did the Subgrantee reject any or all the bids received?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee document the specific reasons for rejecting any or all the bids?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. Did the Subgrantee perform a written determination of demonstrated performance for this procurement transaction addressing the following? [29 CFR 95.44(d) & 97.36(b)(8)] <input type="checkbox"/> Contractor Integrity <input type="checkbox"/> Compliance with Public Policy <input type="checkbox"/> Record of Past Performance <input type="checkbox"/> Financial & Technical Resources	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8. Did the Subgrantee award the contract to the lowest bidder who met the technical requirements/specifications? [29 CFR 97.36(d)(2)(ii)(D)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. Did the Subgrantee ensure that the award was not made to a debarred or suspended party? [20 CFR 667.200(d), 29 CFR 95.13 & 97.35]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10. Was there a conflict or interest, real or apparent, with this procurement transaction? [29 CFR 95.42 and 97.36(b)(3)(i-iv)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
11. Did there appear to be any situations considered to be restrictive of competition regarding this procurement transaction? [29 CFR 95.43 and 97.36(c)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
12. Was the IFB procurement process properly conducted based on the information gathered? If No, explain below:	Yes <input type="checkbox"/>	No <input type="checkbox"/>

COMPETITIVE PROPOSAL/ REQUEST FOR PROPOSAL

Procurement Tool 4

LWIA/Subgrantee:			
Staff Interviewed:		Review Date:	
Award Amount:		Agency Awarded:	
Goods or Services Procured:			
1. Did the Subgrantee document its rationale for selecting this method of procurement? [WIA Directive WIAD00-2]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Did the Subgrantee publicly advertise this RFP? [29 CFR 97.36(d)(3)(i)]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Did the Subgrantee provide adequate response time for bidders?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Did the RFP indicate the following: [29 CFR 97.36(d)(3)(i)]	• The scope of work and service area	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	• The method for evaluating the proposals	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	• The deadline for receipt	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	• The dispute process	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Did the Subgrantee follow its procedures for proposal evaluation as specified in its written procurement procedures? [29 CFR 95.44 and 97.36(d)(3)(iii)]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Did the Subgrantee perform a cost or price analysis in connection with this procurement transaction? [29 CFR 95.45 and 97.36(f)]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. Did the Subgrantee perform a written determination of demonstrated performance for this procurement transaction addressing the following? [29 CFR 95.44(d) & 97.36(b)(8)] <input type="checkbox"/> Contractor Integrity <input type="checkbox"/> Compliance with Public Policy <input type="checkbox"/> Record of Past Performance <input type="checkbox"/> Financial & Technical Resources		Yes <input type="checkbox"/>	No <input type="checkbox"/>
8. Did the Subgrantee ensure that the award was not made to a debarred or suspended party? [20 CFR 667.200(d), 29 CFR 95.13 and 97.35]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. Was there a conflict or interest, real or apparent, with this procurement transaction? [29 CFR 95.42 and 97.36(b)(3)(i-iv)]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
10. Did there appear to be any situations considered to be restrictive of competition regarding this procurement transaction? [29 CFR 95.43 and 97.36(c)]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
11. Was the RFP procurement process properly conducted based on the information gathered? If No, explain below. _____		Yes <input type="checkbox"/>	No <input type="checkbox"/>

CONTRACT REVIEW WORKSHEETS**Procurement Tool 5A****Governmental**

LWIA/Subgrantee:		
Staff Interviewed:	Review Date:	
Type of Goods or Services Purchased:		
Procurement Method Used: <input type="checkbox"/> IFB <input type="checkbox"/> Sole Source <input type="checkbox"/> RFP		
Source of purchase:		
Purchase Amount:	Contract Period:	
Did the contract resulting from the procurement transaction specify the following:		
1. Administrative, contractual, or legal remedies in instances of contractual violation? (Contracts other than small purchases.) [29 CFR 97.36(i)(1)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Termination for cause or for convenience by the grantee or contractor? (All contracts in excess of \$10,000.) [29 CFR 97.36(i)(2)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Accordance with Title VI of the Civil Rights Act of 1964, and provisions of WIA Section 188 and compliance with Equal Employment Opportunity provisions in Executive Order (E.O.) 11246, as amended by E.O. 11375 and supplemented by the requirements of 41 CFR Part 60? [20 CFR 667.200(f) and 29 CFR 97.36(i)(3)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Notice of awarding agency requirements and regulations pertaining to reporting. [29 CFR 97.36(i)(7)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. The DOL's requirements pertaining to patent rights with respect to any discovery or invention under this contract? [29 CFR 97.36(i)(8)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Awarding agency requirements and regulations pertaining to copyrights and rights in data? [29 CFR 97.34 and 97.36(i)(9)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. The rights of the State, DOL, or any of their authorized representatives to access any books, records, papers or other pertinent documents for the purpose of auditing or monitoring? [29 CFR 97.36(i)(10)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8. The retention of all required records for 3 years? [29 CFR 97.36(i)(11)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. Compliance with all applicable standards, orders, or requirements issued under Section 306 of the Clean Air Act and Section 508 of the Clean Water Act (contracts in excess of \$100,000)? [29 CFR 97.36(i)(12)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10. For an agency awarded a contract for \$100,000 or more, did the subcontractor certify that no funds shall be used for lobbying (Byrd-Anti Lobbying Amendment)? [20 CFR 667.200(e) and 29 CFR 93.110]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
11. Requiring compliance with the debarment and suspension requirements (E.O. 12459 and 12689)? [20 CFR 667.200(d), and 29 CFR Parts 97.35 and 98.510]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
12. Did the subcontractor sign a certification of a Drug Free Workplace or is it certified in the contract? [20 CFR 667.200(d) and 29 CFR 98.600-630]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
13. Based on the above, did the Subgrantee include all required contract provisions and/or certifications? [DOL Financial Management TAG, Ch. II-10-7] If no, please explain. _____ _____ _____ _____ _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>

CONTRACT REVIEW WORKSHEETS**Procurement Tool 5B****Non-governmental**

LWIA/Subgrantee		
Staff Interviewed	Review Date	
Type of Goods or Services Purchased:		
Procurement Method Used: <input type="checkbox"/> IFB <input type="checkbox"/> Sole Source <input type="checkbox"/> RFP		
Source of purchase:		
Purchase Amount:	Contract Period:	
Did the contract resulting from the procurement transaction specify the following:		
1. Administrative, contractual, or legal remedies in instances of contractual violation? (In excess of small purchase threshold.) [29 CFR 95.48(a)] [29CFR 95.48(a)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Termination for cause or for convenience by the grantee or contractor (Contracts in excess of small purchase threshold)? [29 CFR 95.48(b)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. The rights of the State, DOL, or any of their authorized representatives to access any books, records, papers or other pertinent documents (records retention for 3 years) for the purpose of auditing or monitoring? (In excess of small purchase threshold.) [29 CFR 95.48(d) & 95.53]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Compliance with Equal Employment Opportunity provisions in Executive Order (E.O.) 11246, as amended by E.O. 11375 and supplemented by the requirements of 41 CFR Part 60? [29 CFR Parts 33, 37 and 95.48 Appendix A-1]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. For the performance of experimental, developmental, or research work the DOL's requirements pertaining to patent rights, copyrights, and rights in data? [29 CFR 95.36(a-d), and 95.48, Appendix A-5]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Compliance with all applicable standards, orders, or requirements issued under Section 306 of the Clear Air Act and Section 508 of the Clean Water Act (contracts in excess of \$100,000)? [29 CFR 95.48 Appendix A-6]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. For a contract for \$100,000 or more, did the subcontractor certify that no funds shall be used for lobbying (Byrd-Anti-Lobbying Amendment)? [20 CFR 667.200(e), 29 CFR Parts 93 and 95.48 Appendix A-7]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8. Requiring compliance with the debarment and suspension requirements (E.O. 12459 and 12689)? [20 CFR 667.200(d), 29 CFR Parts 95.13, 95.48 Appendix A-8 and 98.510]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. Did the subcontractor sign a certification of a Drug Free Workplace or is it certified in the contract? [20 CFR 667.200(d) and 29 CFR 98.600-630]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10. Based on the above, did the Subgrantee include all required contract provisions and/or certifications? [DOL Financial Mgmt TAG, Ch II-10-7]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If no, please explain. _____		

PROPERTY MANAGEMENT

Procurement Tool 6

Obtain a copy of the Subgrantee's equipment records. Choose 5 pieces of equipment and 5 supplies (includes computer, printers) to physically verify. Consider the location and cost of equipment and supplies in your selection and review for recent procurements of \$5000 or more needing prior approval. Answer the following:

1. Were the selected pieces of equipment/supplies located where indicated on the property log or other documents?

☐ **Yes** ☐ **No** If **No**, explain:

2. Did the serial numbers affixed to the equipment/supplies match what was recorded in the property log or other document? ☐ **Yes** ☐ **No** If **No**, explain:

3. Was the condition of the equipment/supplies accurately described on the property log or other document?

☐ **Yes** ☐ **No** If **No**, explain:

4. Does it appear that equipment/supplies purchased with WIA funds is used for WIA service delivery purposes? ☐ **Yes** ☐ **No** If **No**, explain:

5. Does it appear that adequate maintenance procedures are in place to keep the equipment/supplies in good condition? ☐ **Yes** ☐ **No** If **No**, explain:

6. Does it appear that the control system is adequate to safeguard the equipment/supplies from loss, damage, or theft? ☐ **Yes** ☐ **No** If **No**, explain:

7. Is the Subgrantee's disposition policy consistent with Federal regulations?

☐ **Yes** ☐ **No** If **No**, explain:

References: 29 CFR Part 95, Section 95.34, 29 CFR Part 97, Section 97.32